

**2006**

# Limited Liability Company Nonresident Members' Consent

**3832**

For use by limited liability companies (LLCs) with one or more nonresident members. Attach to Form 568 and give a copy to each nonresident member. Use additional sheets if necessary. Separate forms FTB 3832 for each nonresident member (or groups of nonresident members) may be used.

Limited liability company name

Secretary of State file number

FEIN

**Note:** Completion of this form does not satisfy the requirements for filing a California income tax return. See General Information C.

List below the names and identification numbers of nonresident members of record at the end of the LLC's taxable year.

| Number | Nonresident member's name | I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources. |      | Nonresident member's SSN, ITIN, or FEIN |
|--------|---------------------------|---|------|---|
|        |                           | Signature   | Date |   |
| 1      |                           |   |      |   |
| 2      |                           |   |      |   |
| 3      |                           |   |      |   |
| 4      |                           |   |      |   |
| 5      |                           |   |      |   |
| 6      |                           |   |      |   |
| 7      |                           |   |      |   |
| 8      |                           |   |      |   |
| 9      |                           |   |      |   |
| 10     |                           |   |      |   |
| 11     |                           |   |      |   |
| 12     |                           |   |      |   |
| 13     |                           |   |      |   |
| 14     |                           |   |      |   |
| 15     |                           |   |      |   |

List below the names and identification numbers of nonresident members who sold or transferred their ownership interests before the end of the LLC's taxable year.

| Number | Nonresident member's name | I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources. |      | Nonresident member's SSN, ITIN, or FEIN |
|--------|---------------------------|---|------|---|
|        |                           | Signature   | Date |   |
| 1      |                           |   |      |   |
| 2      |                           |   |      |   |
| 3      |                           |   |      |   |
| 4      |                           |   |      |   |
| 5      |                           |   |      |   |

## A Purpose

Single member LLCs do not complete form FTB 3832. A Single member LLC consents to be taxed under California jurisdiction by signing the Single Member LLC Information and Consent on Form 568. Multiple member LLCs must complete and sign form FTB 3832.

When a multiple member LLC has one or more members who are nonresidents of California, use form FTB 3832 to:

- List the names and social security numbers, individual taxpayer identification number (ITIN), federal employer identification numbers (FEIN) of all such members; and
- Obtain the signature of each nonresident member evidencing consent to the jurisdiction of the State of California to tax that member's distributive share of income attributable to California sources.

If a member fails to sign a form FTB 3832, the LLC is required to pay tax on the member's distributive share of income at that member's highest marginal rate. Any amount paid by the LLC will be considered

a payment made by the member (California Revenue and Taxation Code Section 18633.5). See the Limited Liability Company Tax Booklet, Form 568 and Instructions, for more information.

**Note:** If the nonresident member has a spouse, the spouse must also sign form FTB 3832.

## B When to File

File form FTB 3832:

- For the first taxable period for which the LLC became subject to tax with nonresident members; or
- For any taxable period during which the LLC had a nonresident member who has not signed a form FTB 3832.

## C Nonresidents Who Must File a California Return

Nonresident members (individuals, estates, trusts, corporations, etc.) are required to file the appropriate California tax returns, in addition to signing a form FTB 3832. An individual nonresident must file a

California nonresident or part-year resident return if the individual had income from California sources and:

- Was single or unmarried at the end of 2006 and the individual's gross income from all sources was more than \$13,713; or adjusted gross income from all sources was more than \$10,970; or
- Was married at the end of 2006, and the individual and spouse had a combined gross income from all sources of more than \$27,426; or adjusted gross income from all sources of more than \$21,940; or
- Owed \$1 or more of California tax.

Get Form 540NR Nonresident or Part-Year Resident Booklet for additional information.

## D Group Nonresident Member Return

Certain nonresident members of an LLC doing business in California may elect to file a group nonresident return using Form 540NR (Long). For more information, get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR.